

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	965	PAGE	1
HYDROCARBONS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION	

Contract Check Sheets		4			
Exchange Agreements, Expired		4			
Oil Import License Applications and Back-Up		10			
Product Supply/Demand Balances		5			

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THE DOW CHEMICAL COMPANY

DO 006335

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

DO 006336

DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER 975		PAGE 1	
MAJOR FUNCTION		DATE	
INFORMATION SYSTEMS		DECEMBER 1997	
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE SECTION

REVENUE RULING 71-20 AND REVENUE PROCEDURE 91-59

All computerized files that are a part of our computerized accounting system constitutes records within the meaning of Internal Revenue Code 6001 and must be retained so long as they may become material in the administration of any internal revenue law. All computer files that establish the amount of gross income, deductions, credits, assets and liabilities must be retained for "all" years starting with 1984 and forward. Direct question to the Corporate Tax Department, Midland phone (517) 636-1957.

Administrative

EINVY.GFOCEXEC.DATA	Life of equipment + 5	
Hardware and Software Evaluation Documents	3	#
Magnetic Media in Custody of IS	*Client data retention is set by the client	#
*A copy of designated Vital Records stored off-site		
Minutes of Meeting		
Departmental Meetings	3	
Directions Team	5	
Operational Change Sheets	3 months	DR
P.C. Order Configuration Install Checklist	1	DR
Recharge - Detail Backup	15 months	DC
Recharge - Master File, IS	1	DR
Recharge - Reports to clients	1	DR
Reports		
Computer Management Statistical Data	10	
Operational Performance Reports	3	
Telephone Distribution Reports	6 months	
Systems Progress Quarterly	1	
Safety Records	See Section 1563	
Vendor Proposals	1	DR
Vendor Secrecy Agreements, Expired	4	DR

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MAJOR FUNCTION		SECTION NUMBER	975	PAGE	2
INFORMATION SYSTEMS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	

Computer Security

A.R.M.S. (Access Request Management Systems) Logs	3	DC
Security Logs Violations and Changes	6 months	DC
Access Request	1	DC
Computer Password Security Policy Statement Employees	Termination of employment + 1	DR
Contractor Employees	1 after end of work at Dow	DR
Emergency Access Reporting (<i>Super Acid</i>)	3 months	DC
Administrative Control Reports	30 days	DC
Violations 4900-460-xx		
Changes 4900-900-xx		
Personnel Activity 4900-38x-xx		
Auditors Report Responses	3	DC
Site Reviews (<i>Internal I/S</i>)	3	DC

Internal Controls

Change Control System E9999s	1
File Renames	1
Member Deletion Authorizations	1
NDM (Network Data Movers)	1
Project Deletions Authorizations	1
Source Program Comparisons	1

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DO 006338

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	975	PAGE	3
INFORMATION SYSTEMS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
<u>Computer Systems Documentation</u> #					
(Samples must be marked "Sample")					
Project Initiation Documentation		3			
Feasibility Study Documentation		Life of system or 5 if system is not developed			
Phase end reports					
Request for service					
Computer system model entries					
Functional System Design Documentation		Life of system			
Phase end reports					
Request for service					
Business system model entries					
Computer System Design Documentation		Life of system			
Computer system model entries					
Construction - Program Design					
Phase end reports					
Request for service					
Data model entries					
Prepare for Installation - User Procedures					
User Manual - preliminary		Until revised			
Forms		Life of system			
Request for service		Life of system			
Installation Plan and Procedures		Through one cycle of operational system			
Computer system design					
Program and Test		Through one cycle of operational system			
Test plan and instructions					
Implementation:					
Datamanager entries		Life of system			
System manual		Life of system			
User manual		Life of system			
Operations manual		Life of system			
Report distribution specification		Life of system			
Ancillary data files operational information		Life of system			
Recharge master files		Life of system			
Recharge detail		1			
Quarterly client recharge reports		1			
Operating Budgets		1			
Request(s) for service		Life of system			
Post Implementation Review Reports		Current copy only			

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MAJOR FUNCTION		DATE		
INFORMATION SYSTEMS		DECEMBER 1997		
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TELECOMMUNICATIONS

(months) = Total
retention period

Telephone

Equipment Charges from Telephone Company	6 months	DR
Equipment Inventory	3 months	DC
Purchase Orders	4	DR
Telephone - Other Charges and Credits from Telephone Company	6 months	DR
Telephone Distribution Report	6 months	DR
Telephone Recharge Back-Up Summary	6 months	DR
Telephone Toll by City (<i>summary</i>)	6 months	DR
Telephone Toll and Equipment Distribution Report		
Detailed	3 months	DC
Summary	6 months	DC
Telephone Toll by Phone Number (<i>detail</i>)	3 months	DC
Telephone Toll Tickets - (<i>Call Statement from Telephone Company</i>)	3 months	DC

Teletype

Messages Sent - Original and Transmission Copy	1 month plus current month	DC
Messages Sent and Received Cards	Current card	DR
Month Ending Report - Telecommunications	12 months	DR
Telex/TWX	1 month plus current month	DR

Radio

FCC Application/Renewal for Radio License	Concurrent with Radio License	NP
Radio Licenses	2 after license lapses	DR
Radio Logs (<i>Maintenance</i>)	Life of equipment	DR
Radio Logs (<i>Operational</i>)	3	DR
Radio Violations Reports and Responses	5	DR

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	991	PAGE	1
INVESTMENT RECOVERY		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Artwork and Photos (Catalog)		2		NP	
Catalogs, Flyers, Dow (10 copies)		Until superseded			
Check Register		6		DR	
Computer Departmental Reports		10		DR	
Equipment Files (Computer Printout)		Current		NP	
Equipment Files or Specifications		Life of equipment		NP	
External Sales Record (GSI)		5		DR	
Internal Sales Record		5		NP	
Mailing List		Current		NP	
Safety Records		See Section 1563			
Sales Log (Inquiry Record)		2		DR	
Salary Data		Current		DC	
Scrap Metal Environmental Release Form IH-111, Dow Release Form (M-68080)		3		DC	

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THE DOW CHEMICAL COMPANY

DO 006341

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

DO 006342

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	999	PAGE	1
DELETED		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	

B&A Expenditures Reports (include computer files) - Former Section 691	20			
Capacity Book, Global - Former Section 691	10			
Capital Budgets and Plans - Former Section 691	2			
Capital Utilization - Former Section 691	5			
Division Approved Authorizations, Under Board Level - Former Section 541	10			DC
Drilling and Geographic Logs - Former Section 1881		VITAL RECORD		DC

Permanent Send copy to
Vital Records Center. Store
original in department.
1 beyond expiration

Floor Price Authorization/Deviation Approvals -
Former Section 691
General Reference Material - Former Section 628

As long as useful, annual
review

Global and Area Operating Rates - Former Section 691
Percent Capacity Data, Global - Former Section 691
Product Balances, Global - Former Section 691
Product Focal Point Report - Former Section 691
Reference Files - Former Section 1001

25
20
10
5
Annual review to keep
current. Anything over 5
old will be retained only
on written instructions
each year thereafter

#

Section 541 - Administration, Division deleted
effective 6/1/97. These retentions apply until all
records have expired.

Section 691 - Chemicals and Plastics (Global)
deleted effective 1/1/97. These retentions apply
until all records have expired.

Section 695 - Craft Services deleted effective
6/1/97 (no records in storage).

Section 1201 - Planned Innovation deleted
effective 6/1/97 (no records in storage).

Section 1881 - Well Department deleted effective
6/1/97. These retentions apply until all records
have expired.

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MAJOR FUNCTION		SECTION NUMBER	1001	PAGE	1
LEGAL		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
<u>GENERAL</u>					
Acknowledgment and Release Form		25		NP	
Acquisitions, Divestitures and Licensing (<i>including joint ventures</i>)		See Section 531			
Anti-dumping Inquiries (<i>European Union, Australia, U.S. etc</i>)		5			
Contracts, Executed - Working file except those with extraordinary provisions		As long as useful, Max 1		#	
Contracts, Executed - Working file of agreements with extraordinary provisions (<i>to be specified by attorney at time of execution</i>)		As long as useful, after termination of extraordinary provisions, Max 1		#	
Conflict of Interest Questionnaire		7		DC	
Consent Orders, Antitrust - Compliance Statements		3		DC	
Contracts, All Terms Expired		4		#	
Environmental Due Diligence Audit - Final Audit Report and Backup Data		3 beyond last contractual obligation as to divestiture or contractual benefit if an acquisition		DC	
Financial Due Diligence Non-Dow and Dow Generated Notes, Records and Reports Note: All records to be transferred to Legal Department for retention and destruction		1 or time required by confidentiality agreement, whichever is longer		DC	
Immigration Immigrant Visa Files		7		DC	
Legal Fees Paid - Backup for Report to IRS		5			
Legal Opinions, Memos, Briefs - Send to Legal Research Bank for central filing		Annual review to remove obsolete material		#	
On- and Off-site Disposal Records		50		DC	
Power of Attorney		4 after the person has left the company, or 4 after the revocation, whichever is first		DC	

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MAJOR FUNCTION		SECTION NUMBER	1001	PAGE	2
LEGAL		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Projects, Other--Closed		1	#		
Purchase of Business - Final Contract Plus Related Schedules, Specifically Referenced Disclosures, Opening and Closing Balance Sheets, Appraisal of Assets, and Auditors Reports Specifically Related to the Purchase		4 after all terms have expired	DC		
Regulatory Agencies - Comments To, Notices, Reports To.		10	#		
Regulatory Agencies - Committee Minutes of FIFRA 6(a)(2) and TSCA 8(e)		15	#		
Regulatory Agencies - Reports to Dept of Commerce and backup documentation (<i>Arab boycott of Israel</i>)		6	#		
SEC and Stock Exchange Filings (<i>Registration Statements, Prospectuses, Stock Exchange Listing Applications, etc.</i>) Originals		See Schedule under "Secretary's Files"	NP		
Multiple Copies: Common Stock Debt Issues		3 Period debt is outstanding + 1			

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THE DOW CHEMICAL COMPANY

DO 006346

DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER		1001	PAGE	3
MAJOR FUNCTION		DATE		
LEGAL		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

CLAIMS AND LITIGATION

Anti-trust Investigations:			
Records Sent to Government		Until resolved	
Dispositive Documents, if any		25	
Claims, Open		Review annually to determine if claims should be closed	
Claims, Settled - Complete file except Releases, settlement papers and CLIPS final printout		1	#
Claims, Settled - Releases, settlement papers and CLIPS final printout		25	NP
Claims, Unresolved		4 after file is closed	#
CLIPS Statistical Information and Data for Analysis - Computer Stored		25	#
Consent Orders		For the duration of effect on Dow	#
Declarations of Trust - Expired		2	DR
Deposition Transcripts of Dow Personnel		Annual review to remove obsolete material	
Environmental Claims, Unresolved/Inactive for Five Years		20	
Hart-Scott-Rodino Filings			
The filing		20	
Records sent to government, after resolved		As long as useful, Max 5	
Dispositive Documents, if any		Retain with the filing	
Litigation - Complete file except final court orders and related documents, releases, settlement agreement and CLIPS final printout		1 after conclusion	#
Litigation - Final court orders and related documents, releases, settlement agreement and CLIPS final printout		25	#
Minutes of Litigation Review Committee		1	DC
MIRSSA and Sales Detail (1978 thru 1980 only) - Legal Department only		20	DC
Sold to Report, Sales Detail Year End (Record from 1981 forward)		20	DC

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DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER		1001	PAGE	4
MAJOR FUNCTION		DATE		
LEGAL		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

SECRETARY'S FILES

Authorization Policy of The Dow Chemical Company (Corporate Secretary's copy only) All others	10	Until Superseded	
Blue Sky Registration Statements (by state)	10 after last filing in state	NP	
Corporate Seals	3 after disposition of the company	NP	
Declaration of Trust - Expired	2	DR	
Minute Books of Subsidiaries and Associated Companies (Includes basic corporation documents, i.e. Articles of Incorporation and Bylaws) Note: Dorinco Reinsurance Company files are kept in the Legal Department	5 after dissolution of corporation, Min 10	DR	
Records of Lost Dow Stock Certificates (Kept in the Legal Department)	5 after dissolution of corporation	DR	
SEC - 10-K, 10-Q, 8-K, Proxy Statements	5 after dissolution of corporation	NP	
SEC - Employee Benefit Plan Stock Registration Statements (S-8) and all supporting documentation, whether filed or not	5 or 2 after the expiration of the subject employee benefit plan, whichever is later	NP	
SEC - Other Stock Registration Statements (e.g. S-3, 8-A)	5 after dissolution or Corporation or delisting of stock, whichever is applicable		
Stock Certificates of Subsidiaries, Associated Companies and Companies in which Dow has an investment	5 after dissolution of corporation	NP	
Stock Exchange Listing Agreements and Additional Share Listings	5 after dissolution of corporation	NP	

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DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER		1001A	PAGE	1
MAJOR FUNCTION		DATE		
ESSEX CHEMICAL CORPORATION		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION

ACCOUNTING RECORDS

Accounts payable invoices & vouchers	7
Accounts payable ledger	7
Accounts receivable ledger	5
Cash journals	5
Check register	6
Cancelled checks:	
General accounts	3
Dividend	6
Payable	3
Bank statements & reconciliations	3
Capital asset records	10
Cost accounting records	5
Depreciation records	10
Employee withholding reports	5
Expense ledgers - travel and subledgers	10
Financial statements:	
Monthly	2
Audited and year-end	25
Freight invoices and bills of lading	5
General ledgers	25
Inventory records	10
Journal vouchers	10
Sales invoices	5
Tax returns and other tax records	Life of company + 3
Debenture Issues (public)	Maturity + 7

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DO 006349

DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER		1001A	PAGE	2
MAJOR FUNCTION		DATE		
ESSEX CHEMICAL CORPORATION		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

ADMINISTRATION AND CORPORATE

Annual Reports	5 years after dissolution of company
Audit reports - internal and external	10
Board of Directors and Committee minutes	5 years after dissolution of company
Capital stock ledger	Life of company + 3
Contracts and agreements	4 years after all terms expired
Corporate charter and bylaws	5 years after dissolution of company
Correspondence	3
Customer credit files	4
Dividend records	Life of company + 3
Form 10-K	10
Form 10-Q	5
Government reports	5
Incorporation records	5 years after dissolution of company
Insurance records - liability and workman's comp	25
Licenses and permits - federal, state and local	10 years after expiration
Stockholder and stock transfer records	10
Cancelled stock certificates	6
Corporate seals	3 years after disposition of company
Minute books	5 years after dissolution of company

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MAJOR FUNCTION		SECTION NUMBER	1001A	PAGE	3
ESSEX CHEMICAL CORPORATION			DATE DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION	
LEGAL					
Accident reports		5			
Claims and litigation		25			
Environmental and ECRA reports		25			
Lease records		5 years after dissolution of company			
Patents and related material		6 years after expiration			
Property deeds		Ownership + 10			
Trademarks and copyrights		6 years after expiration			
HUMAN RESOURCES					
Employee work history records		6 years after separation			
Medical records		30 years after termination of employment			
Garnishment records		6			
Government disclosure reports		10			
Group insurance claims		6			
Job description		3 or superseded			
Pension reports		100			
Personnel files - master (<i>application and transcript, agreements, personnel data sheet, exit interview, separation, LTD, transfers, status change</i>)		6 years after separation			
Personnel file - temporary (<i>correspondence, disciplinary action or warnings, job performance review</i>)		3 years after last action			
Personnel policies and procedures		Until superseded			
Reports to group insurance carrier		10			
Unemployment benefit claims		6			

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SECTION NUMBER		1001A	PAGE	4
MAJOR FUNCTION		DATE		
ESSEX CHEMICAL CORPORATION		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION

Union documents, contracts, etc. 10

Workman's compensation case files 25

MANUFACTURING - PLANT OPERATIONS

Blueprints and drawings Life of facility + 3

Environmental permits and claims 50

Inspection records 3

Laboratory tests 3

Maintenance and repair records 5

Production reports 3

Quality reports 3

Product labels 30 years after discontinued

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DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER		1001B	PAGE	1
MAJOR FUNCTION		DATE		
PIONEER PHARMACEUTICALS, INC.		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

ACCOUNTING RECORDS

Accounts payable invoices & vouchers	7
Accounts payable ledger	7
Accounts receivable ledger	5
Bank statements & reconciliations	3
Bills of lading	5
Canceled checks	3
Capital asset records	10
Cash journals	5
Cash register	6
Cost accounting records	5
Depreciation records	10
Employee withholding reports	5
Expense reports	10
Financial statements:	
Monthly	2
Audited and year-end	25
Freight invoices	5
General ledgers	25
Inventory records	10
Journal vouchers	10
Sales invoices	5
Tax returns and other tax records	Life of company + 3

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SECTION NUMBER		1001B	PAGE	2
MAJOR FUNCTION		DATE		
PIONEER PHARMACEUTICALS, INC.		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

ADMINISTRATION AND CORPORATE

Audit reports - external	10
Contracts and agreements	4 years after all terms expired
Correspondence	3
Customer credit files	4
Government reports	5
Insurance records - personnel	25
Licenses and permits	10 years after expiration
Purchasing records	3

DRUG ENFORCEMENT AGENCY

Destruction reports	6
Inventory reports	6
Permits	6
Security reports	6

FOOD & DRUG ADMINISTRATION

Application for New Drug Approval (ANDAs)	6
Annual Reports	6
Batch records	6
Bio studies	6
Complaint files	6
Market withdrawal records	6
Recall records	6
Research and development records	6

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MAJOR FUNCTION		SECTION NUMBER	1001B	PAGE	3
PIONEER PHARMACEUTICALS, INC.			DATE DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION	
Return files		6			
Stability reports		6			
HUMAN RESOURCES					
Employee work history (except stay-ons)		6 years after separation			
Garnishment records		6			
Government disclosure reports		10			
Group insurance claims		6			
Job descriptions		3			
Personnel files - temps.		3			
Personnel policies and procedures		3			
Reports to group insurance carrier		10			
Unemployment benefit claims		6			
LEGAL					
Accident reports		5			
Claims and litigation		25			
Environmental and ECRA reports		25			
Lease records		5 years after dissolution of company			
Trademarks and copyrights		6 years after expiration			
MANUFACTURING - PLANT OPERATIONS					
Blueprints and drawings		Life of facility + 3			
Environmental permits and claims		50			
Inspection records		3			
Laboratory tests		3			
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MAJOR FUNCTION		SECTION NUMBER	1001B	PAGE	4
PIONEER PHARMACEUTICALS, INC.		DATE			
		DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Maintenance and repair records		5			
Production reports		3			
Quality reports		3			

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THE DOW CHEMICAL COMPANY

DO 006356

DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER		1005	PAGE	1
MAJOR FUNCTION		DATE		
LOSS PREVENTION/REACTIVE CHEMICALS		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION

LOSS PREVENTION

Loss Incidents - Learning Experiences	5		
Loss Prevention Audits and Responses	2 previous reports, Max 6		
Loss Prevention Bulletins	5		
Loss Prevention Communications	10		
Loss Prevention Guidelines and Publications	Until superseded		
Loss Prevention Principles/Abstracts	Until superseded		
Loss Prevention Technical Memos	25		
Loss Prevention Technical Reports	25		
Loss Statistics	10		
Property Loss Reports			
Annual	10		
Monthly	10		
Individual Loss	5		
Self-Inspections and Responses	Latest inspection, but not over 4 after demolition or sale		

REACTIVE CHEMICALS

Reactive Chemical News	50		
Summary Reports of Reactive Chemicals Incidents	50		DR
Reactive Chemicals Audit Reports	Life of process + 3		DC
All documents leading up to the final report <i>(Includes Notes and Drafts)</i>	As long as useful, not to exceed issuance of final report		
All documents resulting from the final report <i>(Includes Follow-up responses)</i>	File with final report, dispose of with the final report		
Reactive Chemicals Training Materials	Until superseded		NC

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1005	PAGE	2
LOSS PREVENTION/REACTIVE CHEMICALS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	

ORIGINATING DEPARTMENT

Block Flow Diagrams	Until Superseded	DC
Boiler and Machinery Inspections	Latest 2 Inspections, but not over 6	DC
Building Risk Inspection	Latest 2 Inspections, but not over 2	DC
Consolidated Audit Report	Latest 2, max 6	
Capital Project Reviews	4	DC
Contractor Injury/Illness logs (<i>OSHA log data</i>)	5	NP
Electrical Area Classification	Until Superseded	DC
Equipment Performance Tests (<i>Fire Pump, System Pressure, System Flow, etc.</i>)	Life of equipment + 3	
Fire Protection Drawings - Site Plot Plans, Underground water mains	Until superseded	
Insurance Inspection Reports	Latest 2 inspections	
Hazardous Materials Transportation Review (HMTR)	Life of Plant + 3	
Machine Integrity (<i>Pressure Vessels, relief devices & selected piping systems</i>)		
Written Testing Procedures	Until Superseded	DR
Training of Testers	Current	DR
Inspection & Testing report/results	Life of Equipment + 3	DC
Material & Energy Balances	Until Superseded	DC
Operating Procedures		
Procedures	Until Superseded	DC
Certification of Procedures	Current	DR
Operator Training (<i>training, re-training, verification</i>)	Current	DR

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1005	PAGE	3
LOSS PREVENTION/REACTIVE CHEMICALS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION	

Piping & Instrument Diagrams (P&ID's)	Until Superseded	DC
Process Hazard Analysis	Life of process + 3	DC
Chemical Exposure Index (CEI)		
Fire & Explosion Index (F&EI)		
Reactive Chemical Reviews		
HAZOP's (Includes report, response, action plans & completion date)		

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THE DOW CHEMICAL COMPANY

DO 006359

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

DO 006360

DOW RECORDS RETENTION SCHEDULE

SECTION NUMBER		1021	PAGE	1
MAJOR FUNCTION		DATE		
MAINTENANCE		DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION

Note: For any record officially maintained by another Dow function, area or department, duplicate copies retained by Maintenance may be disposed of at any time but may not be kept longer than the established retention schedule.

AUDITS

Five Point Electrical Audit	Optical Disk	4	
Programmable Logic Controller Audit	Optical Disk	4	
Building Assignment List	Optical Disk	Current copy	
Maintenance Material Issues	Optical Disk	1	
MSI, GSI (Material Shipments through Gate)	Optical Disk	4	
Safe Work Permit, Lock/Tagout Red Tag Master and Individual Red Tags	Optical Disk	7 days following the completed job	DR
Safety Records		See Section 1563	

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THE DOW CHEMICAL COMPANY

DO 006361

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

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DO 006362

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1061	PAGE	1
MARKETING - SALES OFFICES			DATE DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Automobile Records (includes accident reports)		1	DR		
Cash Reports		1	DR		
Distributor Agreements		1*	DR		
* Signed executed agreements stored in Midland four (4) years					
Federal - State Employment Service Report - Executive Order 11701		1	DR		
Marketing Plans, Forecast, Analysis		5	DR		
MID (Marketing Information) Reports		5	DC		
OSHA Annual Reports		5	DR		
Pricing Records					
Originals - See Section 625		10	DC		
Copy - See Section 625		As long as useful, max 10	DC		
Product Performance Data		15	DC		
Product Warranty		Warranty period + 4	NP		
Rating and Ranking Reports		3	DC		
Reports of Call		3*	DC		
* If the Report of Call contains safe handling instructions, directions, presentations or information relating to the safety of products the retention is 30 years.					
Safety Records		See Section 1563			
Sales Contracts, All Terms Expired		Destroy - Signed executed copy stored in Product Dept. for four (4) years	DR		
Sales Invoice (Sales Office Copy)		As long as useful	DR		
STYROFOAM* RM Roofing File (Correspondence, Specs, Blueprints, Warranty)		Warranty Period + 4 Store in Records Center after one year from date of completion.	DR		

** Any of these records for the last two years of employment will be transferred to the Master Personnel File upon separation and retained six years.

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DO 006363

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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DO 006364

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1091	PAGE	1
MEDICAL		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Committee (Global) Correspondence (<i>NAMLT, GHSST, HSTF</i>)		As long as useful with annual review*	DR		
Death Certificates or its equivalent		30 after termination	DR		
Epidemiology Institutional Review Board (EIRB) Records and Human Health Research Review Committee Records		10	NP		
Disability (LTD) Correspondence		30 after termination	DC		
Medical Directories (<i>Dow Personnel</i>)		Current Original - Until Superseded or Obsolete	DC		
Medical Records (Includes active and former employees and contractors)		30 after termination	DC		
Non-Published Talks and Papers if in Written Form		As long as useful with annual review*	#		
Over-the-counter medicines dispensing records		1 month	DC		
Pertinent Medical Procedures and Policy Guidelines and Manuals		Current Original - Until Superseded or Obsolete	DC		
Plant, Site, Area Evaluation Reports		As long as useful with annual review*	DC		
Plant Health Report		As long as useful	DC		
Pre-Placement Physical Examinations, Hired		30 after termination	DC		
Pre-Placement Physical Examinations, Not Hired		2 - California 1 - All Other	DC		
Substance Screening - Pre-Employment, Not Hired		2 - California 1 - All Other	DC		
Vaccine Administration Registration (<i>National Childhood Injury Act</i>)		30 after termination			
X-Ray (<i>includes Active Employees and Form Employees</i>)		30 after termination	DC		

*Over 5 years requires written authorization

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

DO 006366

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1151	PAGE	1
PACKAGING & DESIGN		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Artwork File		Current copy	NP		
Artwork Transmittals		4	DR		
Association Participation Meeting Minutes		4	NP		
Packaging Specification File		Current copy	DR		
Packaging Specification Printout File		5	DR		
Packaging Superseded Specification File		5	DR		
Project Files			#		
Active		Current copy	#		
Obsolete		3	#		
Project Reviews		1	DC		
Product Record - Level 70 Printouts		Until superseded	DC		
Purchase Requisition File		1	DR		
Regulations Schedules		Current copy	NP		
Safety Reports & Records		See Section 1563	DR		
Shipping Records/Overnight Mail File		1	NP		
Slide File		10	DR		

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THE DOW CHEMICAL COMPANY

DO 006367

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

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DO 006368

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1161	PAGE	1
PATENT		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION	
Agreements, Terminated		6	DC		
Annuity Payment Instructions and Receipts (Non - US)		3	DR		
Annuity Payment Instructions and Receipts (US) (Effective 1996)		5			
Case Histories, Non-U.S., U.S. Issued		30 years from earliest priority date			
Case Histories, Non-U.S., Dropped		1 year from abandon status date	DC		
Case Histories, U.S., Dropped		1 year from expiration date	DC		
Case Histories, U.S., Dropped With Live Offspring (CIP, etc.)		Keep until offspring cases are discarded	DC		
Correspondence, General - Agreement Correspondence Includes letters, memoranda, notes, drafts, other background information, but not legal opinions, notices, waivers, performance acknowledgments, protocols, governmental approvals and understandings regarding interpretation.		3	DC		
Department Monthly Reports		2	DC		
Disclosures of Inventions - Inactive		6 from inactivation date	DC		
Employee Agreement - Trade Secrets and Patent		60	NP		
Employee Termination Letters		10	NP		
File Wrappers, Inactive		5	NP		

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THE DOW CHEMICAL COMPANY

CONFIDENTIAL

DO 006369

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1161	PAGE	2
PATENT			DATE DECEMBER 1997		
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Freedom of Information Act (FOIA)					
FOIA requests, from Dow to government agencies, and related correspondence		As long as useful, Max 5			
Note: if formally contested, see "Claims", section 1001					
Responses by Dow to third parties' FOIA requests for Dow's proprietary information in the possession of a government agency (includes Patent Dept job folders 08680 et seq.):					
Internal Dow Correspondence:					
active		Retain			
inactive		As long as useful, Max 10			
Correspondence with government agency or requesters					
active		Retain			
inactive		30			
Interference Files, U.S., Completed		20		DC	
Job Folders - Inactive		3		DC	
Litigation Files, Completed		10		DC	
Non-Dow Litigation		6 after completion		DC	
Non-Dow Office Proceedings		8 after completion		DC	
Patent Opinion		25		DCT	
Patent Releases		25		NP	
Patent Reports		25		DCT	
Patents, Originals, Non-U.S. (Dow)		1 from expiration date		NP	
Patents, Originals, U.S. (Dow)		6 from expiration date		NP	
Patents, Originals, U.S. (Dow) not maintained		6 from expiration date		NP	
Registrar's Records (Manual Computer Index)		25		DC	
Includes:					
Case Abstract Books and Index					
Disclosure Abstract Books					
Disclosure Log Books					
Patent Cases					

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THE DOW CHEMICAL COMPANY

DO 006370

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1161	PAGE	3
PATENT		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Report of Inventions and Subcontracts, Final US Government Research Contracts (DD Form 882)		6	DCT		
Retiree Agreement (for access to Dow facilities)		20	NP		
Search Docket		5	DC		
Search Reports		5	DC		
Statistical Reports, Department		10	DR		
Unsolicited Ideas		10	DCT		
U.S. Patent Trademark Office Classification of Patent List		5	NP		
U.S. Patent Trademark Office Manual of Classification		5	NP		

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DO 006371

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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DO 006372

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1171	PAGE	1
PAYROLL - HOURLY AND SALARY		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Allowance Register		3		DC	
Attendance Record		Current year		DC	
Authorization to Pay for Non-standard Payments (<i>allowances</i>)		3		DC	
Claims, Sick Leave (<i>Michigan Division only</i>)		4		DC	
Company Record Changes (CRC's) (<i>rate authorization, status, classification, work and residence location</i>)		1		DC	
Deduction Authorization				DC	
One Time - Bank Deposit		1			
Standing , after expiration		1			
Deduction Register		3		DC	
Disability Statements/Worksheets (Michigan Division)		3		DC	
Tax Form C-47340					
Employee Master File		VITAL RECORD. Send copy to Vital Records storage each pay period. Retain until superseded.		DC	
Employee Stock Purchase History		Life of the Corporation		DC	
Employee Stock Purchase <i>Other Reports Stock Ledger, Certificates, Eligibility list, etc.</i>		1		DC	
Imputed Income Worksheets		3		DC	
Moving Expense Worksheets		3		DC	
Part Time Vacation		6		DC	
Payroll Distribution (<i>Labor Distribution</i>)		3		DC	
Payroll Register; Check, Earnings, Tax and etc.		6		DC	
Payroll Statistical Detail		6		DC	
Pension and Supplemental Benefits Plan Records		3		DC	
Rate Cards		2		DC	
Relocation		3		DC	

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DO 006373

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1171	PAGE	2
PAYROLL - HOURLY AND SALARY		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Tax Reports to Tax Department		6	DC		
Time Input Records (<i>Includes: Foreman Cards, Time Cards, Exception Reporting Forms, Project Hours Input, Payroll Corrections, etc.</i>)		3	DC		
U.S. Bond Records		1	DC		
Vacation Record		Current Year (Attendance Record)			
W-2 Statements, and W-4 Forms		6	DC		

LOCAL UNITS PAID FROM MIDLAND - Original reports and microfiche will be maintained in Midland in accordance with the Records Management Policy. Duplicate records may be retained locally for not more than one year plus current (1+). The only exception is the payroll register which may be retained locally for not more than three years plus current (3+).

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THE DOW CHEMICAL COMPANY

DO 006374

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1181	PAGE	1
PETROLEUM PROPERTIES AND MINERALS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	

PETROLEUM PROPERTIES

Administration

Financial Reports and Analyses

25

Highlights and Statistics Report, Monthly

4

Land Records

Fee Lands

Ownership + 15

Oil and gas leases granted, agreements, assignments, unit files, surface leases granted, timber contracts, seismic permits, lease inquiries accepted, releases, pipeline rights-of-way, mineral and royalty deeds, fee deeds to Dow, title opinions, commission orders and notices, abstracts, rental check copies, Louisiana fee cards, ad valorem tax records, division orders, acquisition and surrender reports, lease ledger, area control (*first of year*), well status reports.

Nonfee Lands

Life + 4

Oil and gas leases acquired, agreements, division orders, unit files, surface leases acquired, seismic permits, releases of leases, pipeline rights-of-way.

Net Revenue Reports

December copy

1

Current copy

Current year

APD Partnership

Agreements and Amendments

Life of Partnership + 4

Financial Reports, Forecasts, Analyses

Life of Partnership + 4

Gibson-Humphreys-Collegeport Fields

Life of Partnership + 4

Management Committee Meeting Records

Life of Partnership + 4

Property Interests (*sales, assignments*)

Life of Partnership + 4

Quarterly Contribution - Accounting Unit B

Life of Partnership + 4

Resolved Issues Defining Rights

Life of Partnership + 4

Statistics

Life of Partnership + 4

Audits - APD Partnership by Dow

Resolution + 4

Contracts - Crude Oil, Condensate, Gas

4

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DO 006375

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1181	PAGE	2
PETROLEUM PROPERTIES AND MINERALS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
(Dow and APD Partnership), All Terms Expired					
<u>Tubular Goods</u>					
Audits of Pipe Yards		Until pipe removed from yard			
Contracts, Service		Completion + 4			
Inventory Cards		10			
Invoice Log		Inventory depletion + 4			
Material Acquired and Disposed		4			
Pipe Cleaning Records		2			
Pipe Price Quotes		1			
Pipe Yard Material Transfers (Dow)		2			
Pipe Yard Storage Bills		2			
Release Forms		1			
Sales Reports, Monthly		4			
Sales Release Log		Inventory depletion + 4			
MINERALS					
<u>Administration</u>					
Personnel Records		See Section 961F			
Safety Records		See Section 1563			
<u>Drilling, Production, Reserves</u>					
Federal Regulations and Related Documents (Applications, correspondence, policies, exceptions, information)		Life of permit			
Log Files		Permanent			
Operational Well/Field Files Active Fields		Life of facility			
Production, Inventory, Pricing Records (Retain for FEA audit)		1972 to present			
Production/Performance Records		Permanent			

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1181	PAGE	3
PETROLEUM PROPERTIES AND MINERALS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Reserve Reports		Permanent			
Reserve Worksheet/Data Files		Life of facility			
Active fields/reservoirs/wells					
Geological and Geophysical Records, Correspondence (<i>Well logs, scout tickets, scout cards, maps, core records, Paleo records, drillers' logs, active and inactive geophysical prospects, computed dip logs, Saraband logs, Coriband logs, tapes of computed dip lots, Sarabands and Coribands, seismic survey and velocity survey files, seismic Teledyne lines, seismic field tapes and support data, log films</i>)		Permanent			
Case Files		10			
General Information (<i>Geothermal, coal, lignite, other minerals, equipment, activity of others</i>)		5			
Geological Consultant Contract		Expiration + 10			
Geological and Technical Data (<i>Well logs, reports, maps, core records, analytical data</i>)		Permanent			
Project Files		Completion + 5			
Properties of Interest (MPOI)		25			
Work Maps		Until updated			
SAFETY RECORDS		See Section 1563			

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THE DOW CHEMICAL COMPANY

DO 006377

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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DO 006378

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1191	PAGE	1
PIPELINE OPERATIONS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
ADMINISTRATIVE					
Goals and Plans		5			
CAPITAL PROJECTS					
Capital Spending Projections		2			
Cost Estimating Guide		Current copy			
ENERGY CONSERVATION - RECORDS, SURVEYS, CORRESPONDENCE, ETC.		4			
OTHER GOVERNMENTAL REGULATORY AGENCIES					
Permits (City, County, State, Corps of Engineers, etc.)		Life of facility, destroy all superseded permits			
Records for Compliance with D.O.T. and/or State Agency Regulations					
Construction records such as welding procedure qualification; welder qualifications; number of welds made, nondestructively tested, and rejected; hydrostatic test charts and records, x-ray film, etc.		See appropriate regulation			
Records of all repairs, modifications and changes made after original construction of pipeline.		Life of pipeline + 3			
Operation records for documentation of compliance such as: written operating and maintenance plans; emergency plans, line patrol and inspection; leakage surveys; valve inspection and maintenance, corrosion control tests, surveys and inspections, daily operation pressures, etc.		See appropriate regulation			
PERSONNEL, LABOR					
Overtime Reports		1			
FACILITIES AND EQUIPMENT					
Bills of Material		Life of equipment + 3			
Cathodic Protection Records		Life of equipment + 3			
Design Calculations		Life of equipment + 3			
Engineering Blueprints		Life of equipment + 3			
Pressure Vessel and Safety Valve Inspection Reports		Life of equipment + 3			
Purchase Orders		Life of equipment + 3			
Right of Way Agreements, Correspondence and Damage Settlements		Life of pipeline + 3			

NOTE: Each record named above is classified and coded with a proprietary or not classified code as follows: NP - Not Classified
DR - Restricted for use within Dow DC - Dow Confidential DCT - Dow Controlled # - Subject matter to determine classification

CONFIDENTIAL

THE DOW CHEMICAL COMPANY

DO 006379

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	1191	PAGE	2
PIPELINE OPERATIONS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	

Spare Parts Lists and Inventory	Current copy
Vendor Prints and Instructions	Life of equipment + 3
OPERATIONS	
Analysis, Data and Records	3
Dehydration, Records and Reports	3
Dispatching Logs	1
Fee Land Inspection and Records	Current copy
Flow Meter, Test Data, Plate Records	Life of equipment + 3
Inventory/Production Schedules	2
Measurement, Fuel and Products	5
Operations Records	3
Operations/Instruction Manuals	Until superseded, Max 5
FUEL AND FEED STOCKS	
Accounting, Contract Support Records	Life of contract + 4
Accounting Reports	5
Crude Oil	2
Estimate of Costs	1
Fuel Oil	2
Hydrocarbon Forecasts	2
Inventory Records	2
Light Hydrocarbon Market Factors	2
Nomination Letters	1
Reports, Government	5

SAFETY RECORDS

See Section 1563

Note: Section 1361 - PRODUCTION OR PLANT - Also applied to this section.

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